Case No: YAMAP0924US PATENT

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/Mark D. Saralino/

May 1, 2006 Date

Mark D. Saralino

IN THE UNITED STATES PATENT AND TRADEMARK OFFICE

In re application of: Rakesh ROSHAN et al.

Application No.: 10/815,603

Filing Date: April 1, 2004

For: A SEMICONDUCTOR DEVICE AND A METHOD OF MANUFACTURING

A SEMICONDUCTOR DEVICE

Examiner: Jeffrev D. Lane

Art Unit: 2828

Mail Stop Amendment Commissioner for Patents P.O. Box 1450 Alexandria, VA 22313-1450

RESPONSE TO OFFICE ACTION DATED MARCH 29, 2006

Sir

Favorable consideration of the above-identified application is respectfully requested in view of the following comments.